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14 Questions Process Costing – Joint
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Looking at past questions for TX (which is what F6 is now called) would be meaningless because the tax rules change each year. You need to buy a Revision Kit from one of the ACCA approved publishers, because they are full of exam questions that have been updated for the current tax rules.

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The questions will come from decision making techniques, budgeting and control, performance measurement and control areas of the syllabus. In other words, Section A and Section B contributes 60% of total marks while Section C shares another 40%. We divide the syllabus into nine sections in the practice.

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to time; mark and debrief your answers using a detailed marking guide and suggested answer

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If you can ' t answer all of the questions below without looking at the answer then you need to do some more work on this area! 1. What are the 5 phases of a product life cycle? 2. During what phase can the majority of cost be incurred? 3. Why might a product go into decline? 4. A product has a four year life-cycle. The costs in each year are shown below.

~~ACCA F5 Workbook Lecture 1 Activity Based Costing~~

Management Paper F2 Accounting Specimen Exam applicable from June 2014 The Association of Chartered Certified Accountants Section A – ALL

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The answer to this question is very simple

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and the maximum price will be one that the buying division is also happy to pay. The maximum price that the buying division will want to pay is the market price for the product – ie whatever they would have to pay an external supplier for it.

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2 Practice questions – Section B 55. 3
Answers to practice questions – Section A
131. 4 Answers to practice questions –
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function A1 The nature and purpose of
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Financial objectives and the relationship
with corporate strategy Chapter 1 A3
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ACCA Financial and Management

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From December 2019, the DipIFR exam changed in format to 4 x 25 marks questions. Older past exams are provided below which comprised 1x 40 mark question and 3 x 20 mark questions. There is no change in technical difficulty or syllabus coverage, however the change in format places less reliance on the application of group accounting techniques and knowledge within question 1 .

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FINANCIAL MANAGEMENT . Pilot
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allowed: 3 hours 15 minutes . This
question paper is divided into three

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sections: Section A – ALL 15 questions
are compulsory and MUST be attempted

~~FINANCIAL MANAGEMENT~~

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Answers. Question 1: Fixed production
overheads variances. 1(a): Fixed
production overhead expenditure and
volume variance. 1(b): Fixed production
overhead capacity and efficiency variance.
Question 2: Business process costing. 2(a):
Calculate cost of output from process. 2(b):
Determining profit per unit of joint
products

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